

Brooks County Board of Tax Assessors

Meeting Minutes

January 13, 2021

Special Organizational Session

At 5:12 p.m. on January 13, 2021, Dr. Gerald Golden called to order a special organizational session of the Brooks County Board of Assessors for the purpose of appointing a secretary and Chair and Vice Chair of the Board. In attendance were Wayne Waldron, Mica Jarvis, Gerald Golden, Ralph Manning & Melvin DeShazior. After discussion, Mica Jarvis was named to continue as secretary. Mr. Manning made motion to appoint Mr. Melvin DeShazior as Chairman and Dr. Gerald Golden as Vice-Chairman of the Board of Assessors for the 2021 year. Mr. DeShazior seconded. All members in favor. Motion carried. There being no further business the meeting was adjourned at 5:17 p.m.

Scheduled Monthly Meeting

1. Call to order

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:17 p.m. on January 13, 2021 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser & Mica Jarvis, secretary. Mr. DeShazior led the board in prayer.

2. Approval of Minutes from Previous Meetings

- a) Assessors reviewed minutes from meeting held December 4, 2020. After review, Dr. Golden made a motion to approve minutes as printed. Mr. Manning seconded. All members in favor. Motion carried.

3. Approval of Proposed Agenda

Assessors reviewed proposed agenda for current meeting. Mr. Waldron suggested amending the order of the agenda to have old business discussed before the new business. After review, Mr. Manning made a motion to approve proposed agenda with amendments. Dr. Golden seconded. All members in favor. Motion carried.

4. Appearances/Taxpayer Requests

- a) Assessors reviewed request (see attached) submitted by Mrs. Margaret McCranie to correct previous three years digests based on factual error of heated square footage of the home on the property (map/parcel 111-14-6). The McCranies' discovered that since the home was

built in 2000 it has been on record as a two-story home and although it appears to be a full two story from the outside there is a significant portion of the center that is open to the ceiling. After inspection, the appraisers adjusted the sketch to more accurately reflect the actual square footage for 2021. After review and discussion, Mr. Manning made a motion to approve the request and correct the factual error for the 2018, 2019 and 2020 digests. Dr. Golden seconded the motion. All members in favor. Motion carried.

5. Old Business

- a) *Quitman II Solar carried over from previous meetings: October 22: 30 day intent to breach letter mailed to Quitman II Solar and Boulevard & Associates for FLPA covenant numbers 2009-14-8, 2009-14-10 and 2009-14-11. November 20: received response from intent to breach along with FLPA applications for both companies. Decision regarding acceptance of applications to cure the breach postponed until January meeting pending legal counsel.*

John E. Buehner attorney with Troutman Pepper, representing Boulevard Associates and Quitman II Solar, addressed the Board regarding FLPA breaches. Applications were submitted November 20, 2020 to continue existing FLPA covenant. Property owner was not aware that covenant should be continued. Owners were first made aware of penalty in June of 2020 when Tax Commissioner was set to file intent to levy. Owners realized in October that they were not sent a proper notice of intent to assess penalty letter as required by statute. Since the letter was not mailed earlier, it was mailed in October, applications were then made within the allowed time frame to cure the breach. Mr. Buehner requested that the Board approve the applications for Quitman II Solar and Boulevard Associates which would essentially eliminate the penalty and put the property back into FLPA as if no breach had occurred.

Mr. Waldron spoke of ambiguity of law regarding continuation of covenant. The statute requires all applications to be received by April 1 and specifically in the case of continuation the new owner shall apply by April 1 following the year of the transfer. The breach had been declared in 2019 and bills were issued, the properties have not received the benefit of the covenant since 2018 and received annual notices of assessment without the covenant. When it was discovered in 2020 that the required forms were not mailed to the owners, they were then properly notified. In order to correct the issue, the existing penalty was adjusted off, the correct letter was mailed, and the process was started over. The issue now is that neither the staff nor the county attorney (written opinion provided) can find anything in the law that would authorize the Board to accept applications at this time and with a lapse in ownership since the acquiring owner no longer owns the property. This is probably an issue that needs to be resolved by a judge. There is no timeframe on when the 30-day letter has to be mailed but there are strict timelines on when the owner has to apply. Options now are that either the Board accept the applications now, as a cure for the breach,

or they decide that being late and by a non-owner make the applications unacceptable and the breach is not cured.

Mr. DeShazor requested that a motion be made to table the issue. Mr. Manning made a motion to table the matter until more guidance regarding the matter can be obtained. Dr. Golden seconded. All members in favor. Motion carried.

Mr. Buehner offered to reach out to the county attorney to see if there is another option.

b) *Elec-Tec removal of tax abatement due to non-compliance, employment deficient year.*

Assessors reviewed letter submitted by David Brown with Elec-Tec Inc. appealing loss of tax abatement due to failure to meet employment requirements set forth in agreement with the Brooks County Development Authority in order to receive tax abatements (see attached). Mr. Manning made a motion that appeal be forwarded to the Board of Equalization. After discussion, Dr. Golden seconded the motion. All members in favor. Motion carried.

c) *DK Trust: finalizing appeal settlement conference*

Assessors revisited issue regarding appeal with DK Trust on oil, gas, and mineral rights. Mr. Waldron explained to the Board of Assessors that, despite researching the issue extensively, no clear way to accurately value the non-producing rights have been found. Mr. Manning stated that he had spoken with the county attorney, James Burchett, who also stated there was no accurate method for valuing the non-producing rights. After discussion about the taxability and valuation of mineral rights, Mr. Manning made a motion to determine that all non-producing mineral rights within the county be deemed to have no value. Dr. Golden seconded the motion. Discussion was then held regarding a change of valuation if the rights become producing mineral rights. All members in favor. Motion carried.

d) Mr. Waldron informed the Board that Mr. Bruce Berry with Word of God Ministry Inc has filed the appropriate paperwork to forward his appeal to Superior Court, everything is on file with clerk's office, and the civil action number is listed in the packets.

6. New Business

a) Assessors reviewed letter (see attached) from Becky Rothrock, Tax Commissioner, delegating authority to receive Real and Personal tax returns and applications for homestead exemptions to the Board of Assessors.

- b) Assessors reviewed preliminary ratio studies from 2020 sales (see attached). Mr. Waldron presented studies showing no change in a trajectory of the volume of sales and a preliminary indication that the sales prices continue to increase over the prior year.
- c) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved as attached.
- d) Assessors reviewed parcel combination requests (see attached), staff has verified that all taxes were paid on affected parcels. After review, parcel combinations were approved as attached.
- e) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved as attached.

7. Chief Appraiser's Report/Comments

- a) Mr. Waldron informed the Board that Mr. Manning's reappointment to the Board of Assessors has been certified by the Department of Revenue, and that Dr. Golden has successfully completed his required training.

Assessors were updated on office staff.

Assessors were informed that 696 personal property returns were mailed on January 3, 2021 by Harris Printing. Freeport Exemption applications were mailed with the personal property returns.

Mr. Waldron informed the Board that the prebill mobile home digest has been turned over to Becky Rothrock, Tax Commissioner, consolidated, and bills have been sent to printer.

8. Assessors Comments

- a. Assessors discussed required training courses and availability of upcoming classes.

9. Adjournment

There being no further business, Mr. DeShazor adjourned meeting at 7:15 p.m.

Wayne Waldron

From: Margaret McCranie <mrgmtmccranie@gmail.com>
Sent: Monday, January 4, 2021 2:55 PM
To: Wayne Waldron
Subject: Sq footage - 9782 Valdosta Hwy

Dear Mr. Waldron:

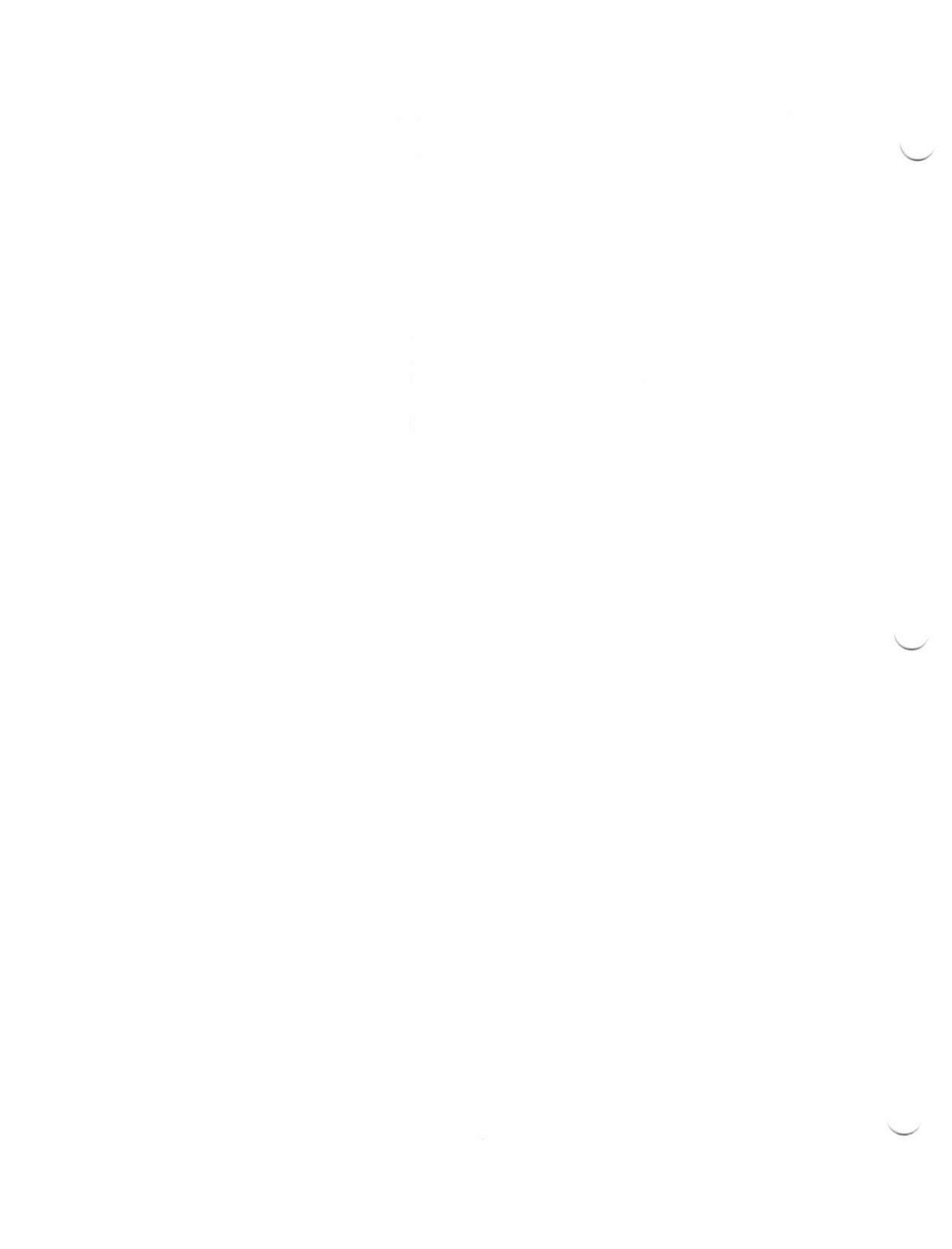
Thank you for meeting with my husband and me concerning the square footage of our home as noted on the Brooks County Board of Tax Assessors' website. After a review of records in your office, it appears that the square footage of our residence has been overstated during the 20 years since construction was completed in 1999-2000. That has resulted in an overestimate of our home's value and a subsequent overpayment of property taxes. We are happy to pay our fair share of property taxes but are requesting any refund to which we might be entitled.

Thank you again for your professional courtesy and assistance.

Sincerely,
Margaret Y. McCranie

9782 Valdosta Highway
Quitman, GA 31643

229-560-9477



From: Jason Kemp <jason@burchettkemp.com>

Sent: Tuesday, January 12, 2021 4:51 PM

To: wwaldron@brookscountytax.com

Cc: James Burchett <james@burchettkemp.com>; Jessica McKinney <jmckinney@brookscountyga.gov>

Subject: FLPA Issue

Wayne:

Below is our analysis for the FLPA issue. Please let us know if there is any new information that may alter the analysis.

In order to continue a Georgia Forest Land Protection ("FLPA") covenant after a change in ownership, an application must be made to the appropriate tax authority *prior to* the last date for filing tax returns in the year following the year in which the change of ownership occurred. See O.C.G.A. § 48-5-7.7(j)(1). In order to continue the FLPA covenant for Parcel number 035 0016 ("Parcel"), Boulevard Associates LLC ("Boulevard") must have filed its application for continuation prior to the above-described deadline for the year 2019. Boulevard's failure to do so is a breach of the FLPA covenant. Boulevard subsequently sold the Parcel to Quitman II Solar, LLC ("Quitman II") in 2019. At the time of Boulevard's transfer of the Parcel to Quitman II, the FLPA covenant was not properly continued from Boulevard's predecessor in interest. Boulevard is unable to cure the breach given that its opportunity to file for the continuation of FLPA has lapsed, and it is no longer the owner of the Parcel. Quitman II, the registered owner of the Parcel, is unable to cure the FLPA covenant breach. The Code states that any breach of a covenant results in the termination of the covenant, and all qualifications must be met again prior to We have not found any authority that would grant the Tax Assessor the ability to waive the above requirements or to negotiate a lesser penalty. We are willing to review any materials provided by opposing counsel that state otherwise, if any.

Very best regards,

Jason Kemp
Attorney



Burchett & Kemp, LLP
P.O. Box 1110
Ball Ground, GA 30107
(678) 787-5313





ELEC-TEC *INC.*

15656 US Hwy 84
Quitman, GA 31643
Telephone 229-263-5755 Ext. 23
Fax 229- 263-5754
dbrown@elec-tec.com

Wayne Waldron
Chief Appraiser
Brooks County Board of Tax Assessors Office
610 South Highland Road
Quitman, GA 31643

Mr. Waldron,

On behalf of Elec-Tec Inc, I would like to use this letter as my appeal for the decision to eliminate the property abatement for Elec-Tec Inc.

The reason for the appeal is the requirement for the hiring and retaining 40 employees as required in our agreement with the Brooks County Development Authority. In this agreement, the Development Authority was to provide Elec-Tec with a grant for \$400,000 to help purchase the building at 15656 US Hwy 84. In return for the grant, Elec-Tec would hire and maintain 40 employees. The BCDA did not provide the grant for Elec-Tec and forced Elec-Tec to obtain financing from another source at a higher much interest rate. In addition to the 40 employee, Elec-Tec was to invest \$1.7 million dollars in equipment and purchase of the building. Elec-Tec held up their end of the agreement but the BCDA did not.

Elec-Tec feels the agreement to hire 40 employees void and the BCDA should remove it from the tax abatement requirements and the abatement should continue as scheduled.

Thank you,

David Brown
President/CEO
Elec-Tec Inc



Elec-Tec, Inc
REGISTERED TO ISO 9001:2008
CERTIFICATE NO: 10000982 QM

1000



1000



1000

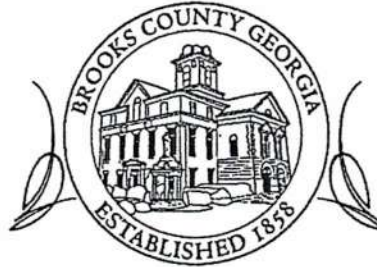


Becky Rothrock

610 South Highland Rd

229-263-4586

brothrock@brookscountytax.com



Tax Commissioner

Quitman, GA 31643

229-263-9020 FAX

www.brookscountytax.com

December 31, 2020

Brooks County Tax Assessor's Office

610 South Highland Rd

Quitman, GA 31643

To Whom It May Concern:

I, Becky P Rothrock, Brooks County Tax Commissioner delegates to the Board of Assessors the authority and responsibility to receive 2021 Real & Personal Tax Returns and Applications for Homestead Exemptions.

Sincerely,

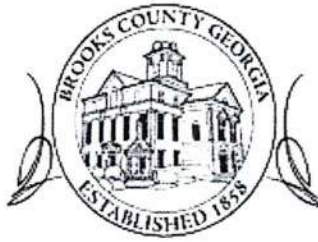
A handwritten signature in cursive script that reads "Becky P Rothrock".

Becky P Rothrock, BCTC



BOARD OF TAX ASSESSORS

Gerald Golden
Melvin DeShazor
Ralph Manning



Phone: 229-263-7920

Fax: 229-263-5125

Email: assessors@brookscountytax.com

Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

5b

Initial Ratio Studies

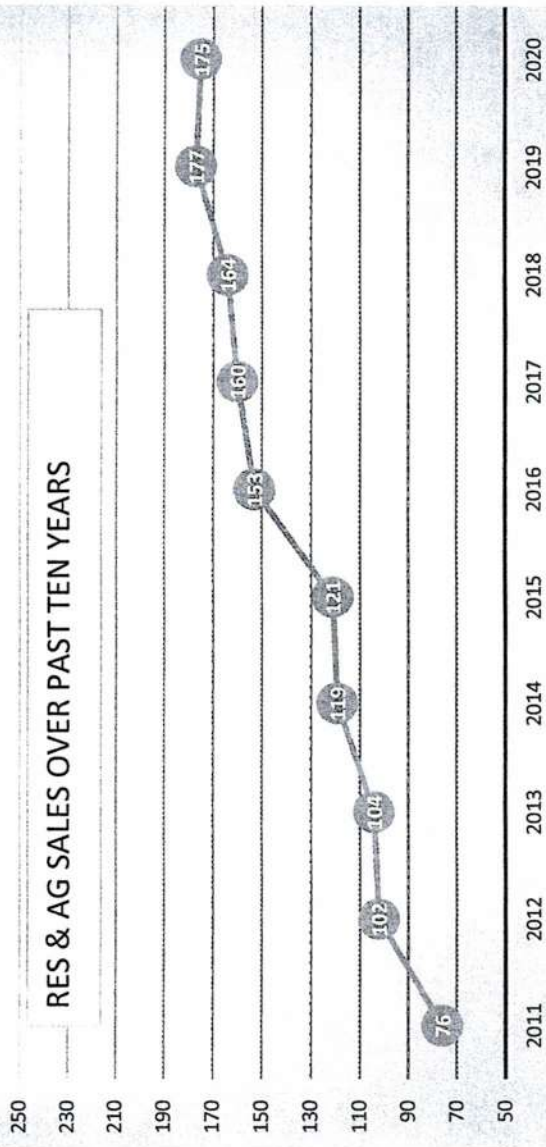
When studies were run not all sales have been entered into WinGap, we are still in the process of qualifying sales so some changes are expected.

Initial review reinforces expectations that despite pandemic, there has been no significant change in the number of real estate transactions. Also, the fair market value of properties that sold, seems to be increasing. The rate of increase has not yet been determined but at this time does not appear to be enough to justify schedule changes for 2021. At this initial stage, I expect the audited ratio study to be within state parameters.

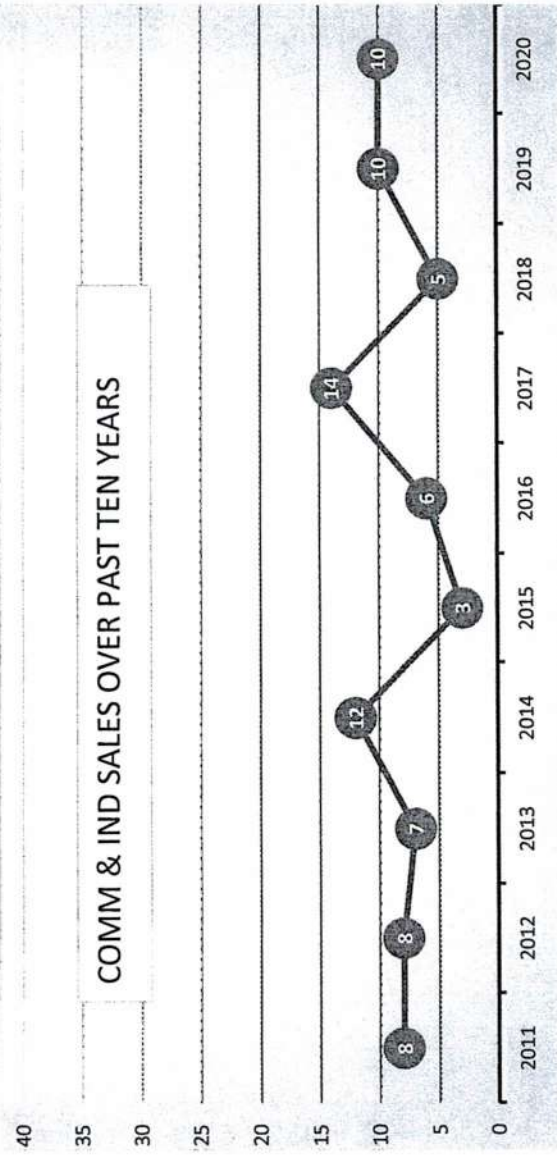
Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Tax Assessors. This document does not claim to be complete and it is subject to change at any time.



RES & AG SALES OVER PAST TEN YEARS



COMM & IND SALES OVER PAST TEN YEARS



ARMS LENGTH TRANSACTIONS, RESIDENTIAL AGRICULTURAL 16 ACRES AND LESS												
	2019 SALES						2020 SALES					
	MED	AGG	COD	PRD	SAMPLES		MED	AGG	COD	PRD	SAMPLES	
COUNTY WIDE	0.3967	0.3889	0.1524	1.0329	146	COUNTY WIDE	0.3900	0.3801	0.2110	1.0700	129	
EAST	0.4011	0.4022	0.1215	0.9906	50	EAST	0.3847	0.3763	0.1787	1.0816	4	
QUITMAN	0.3939	0.3792	0.1075	1.0272	30	QUITMAN	0.4000	0.3789	0.2548	1.1227	31	
NORTH WEST	0.4351	0.3842	0.1642	1.1273	16	NORTH WEST	0.4076	0.3727	0.1908	1.0824	11	
SOUTH EAST	0.4042	0.4043	0.1487	1.0905	7	SOUTH EAST	0.4425	0.3399	0.2373	1.3525	4	
WEST	0.4167	0.4027	0.1768	1.0320	9	WEST	0.3614	0.3540	0.2403	1.0571	8	
SOUTH WEST	0.3684	0.3410	0.1347	1.0812	3	SOUTH WEST	0.4220	0.4310	0.1739	0.9947	4	
NORTH EAST	0.4160	0.3690	0.2242	1.0778	25	NORTH EAST	0.3882	0.3826	0.1929	0.9937	23	
QUITMAN HISTORIC	0.3710	0.3718	0.0371	1.0048	3	QUITMAN HISTORIC	0.4412	0.4456	0.1767	1.0189	9	
2018 COUNTY WIDE	0.4167	0.4099	0.1865	1.0398	132							

ARMS LENGTH TRANSACTIONS, AGRICULTURAL GREATER THAN 16 ACRES												
	2019 SALES						2020 SALES					
	MED	AGG	COD	PRD	SAMPLES		MED	AGG	COD	PRD	SAMPLES	
COUNTY WIDE	0.3871	0.3854	0.1639	1.0226	24	COUNTY WIDE	0.3691	0.3530	0.1532	1.0419	29	
EAST	0.2201	0.2201	0.0000	1.0000	1	EAST	0.3691	0.3691	0.0000	1.0000	1	
QUITMAN						QUITMAN						
NORTH WEST	0.3957	0.4262	0.2154	1.0828	3	NORTH WEST						
SOUTH EAST	0.3594	0.3602	0.0505	0.9997	3	SOUTH EAST	0.3882	0.3916	0.1108	0.9219	5	
WEST	0.3846	0.3903	0.1077	0.9962	6	WEST	0.4098	0.3584	0.2534	1.1900	6	
SOUTH WEST	0.4056	0.4329	0.1434	1.0626	3	SOUTH WEST	0.3388	0.3303	0.0996	1.0251	6	
NORTH EAST	0.3924	0.3819	0.1570	0.9942	13	NORTH EAST	0.3663	0.3384	0.1243	1.0493	12	
QUITMAN HISTORIC						QUITMAN HISTORIC						
2018 COUNTY WIDE	0.4239	0.3880	0.1627	1.0910	27							

ARMS LENGTH TRANSACTIONS, COMMERCIAL / INDUSTRIAL												
	2019 SALES						2020 SALES					
	MED	AGG	COD	PRD	SAMPLES		MED	AGG	COD	PRD	SAMPLES	
COUNTY WIDE	0.4082	0.4087	0.0790	1.0443	10	COUNTY WIDE	0.3591	0.3430	0.1097	0.9746	8	
EAST						EAST	0.2017	0.2017	0.0000	1.0000	1	
QUITMAN	0.4080	0.4106	0.0410	1.0105	4	QUITMAN	0.3598	0.3500	0.0721	1.0054	6	
NORTH WEST						NORTH WEST						
SOUTH EAST	0.4108	0.4108	0.0000	1.0000	1	SOUTH EAST	0.3613	0.3613	0.0000	1.0000	1	
WEST						WEST						
SOUTH WEST						SOUTH WEST						
NORTH EAST	0.3662	0.3662	0.0000	1.0000	1	NORTH EAST						
QUITMAN HISTORIC	0.4191	0.4547	0.1258	1.0066	4	QUITMAN HISTORIC						
2018 COUNTY WIDE	0.3958	0.3021	0.2114	1.2066	7							

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Dr Gerald Golden Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, January 13, 2021

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and made the following determinations.



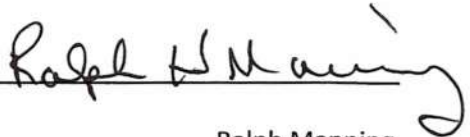
Parcel Number	Owner	2021 Exemption	Approve (A) Deny (D)
128 0016	ATKINSON, MATTHEW C & CASSANDRA L HAVE	S1	A
122 001915	BARNES, NORMAN SCOTT	S1	A
T11 0080	BISHOP, TIFFANY ETAL	S1	A
021 0004	BLANCHARD, SHERRY & HARRISON, ASHLEY	S1	A
020 002118	BRASINGTON, COURTNEY ANN	S1	A
Q14 0066	BROWN, MOSES & ESTHER	S1	A
092 0015	CODY, JEBADIAH A & JORDAN ELIZABETH	S1	A
121 00015	CROSS, RODNEY H & MYRA B	S1	A
113 00182	EDWARDS, DOUGLAS SHANE	S1	A
025 0017C	FLOWERS, JAMES R JR	S1	A
Q27 0016	GUILBEAU, SONJA LEE & PAUL	S1	A
BN6 0003	HALL, WILLIAM C II	S1	A
066 0017A	HARDESTY, CHARLES RICHARD	S1	A
088 00232	HIERS, TIMOTHY	S1	A
113 0009J	HUNTER, RANDY S & DAPHNE M	S1	A
093 004214	JENKINS, DERRICK D & MELISSA B	S1	A
P2 0095	JOHNSTON, GARY	S1	A
T11 0022	KILPATRICK, DONALD AARON & BOBBIE R	S1	A
073 0018S00	KLOPFER, LISA & MICHAEL	S1	A
084 00133	LINDSAY, JUSTIN & ALLISON	S1	A
094 00012	LOAR, JAMES M & MICHELE J	S1	A
140 00102	MOATES, CHAINEY	S1	A
079 00196	MULVANEY, PEGGY W & JOHN G	S5	A
033 0013S00	MURDOCK, CYNTHIA	S1	A
BY1 0009	NICHOLS, GARY M & LISA K - TRUSTEES,	S1	A
Q14 0209A	PARRISH, WILLA	S1	A
113 0011	SIMPSON, LEWIS MACK	S5	A
T11 0054	SIRMANS, DAPHANA LAVAREZ	S1	A
139J 0004	SMITH, HEATHER	S1	A
084 00134	TUCKER, CRATE POWELL II & ANGELA LYNN	S1	A
065 0014S01	WARREN, KENNETH DWAYNE & ALICE LEE	S1	A
024 00283	WATSON, DARYL PHILLIP & LAURA M	S1	A
079 001215	YATES, KEITH & STACEY	S1	A

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Dr Gerald Golden Melvin DeShazor Ralph Manning

Number of Applications Reviewed:	33
Total approved:	33
Total Denied:	0

Dr. Gerald Golden Melvin Deshazor Ralph Manning

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Dr Gerald Golden Melvin DeShazior Ralph Manning

Meeting Date: Wednesday, January 13, 2021

Parcel Combinations: AY2021

<u>Owner</u>	<u>2021 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
RAIFORD, DELBERT	Q19 0158	Q19 0158	0.25	PER DEED
		Q19 0158A	0.25	DB 821-771
			0.5	
PARISH, JAMES M & JOYCE L	140 0003B	140 0003B	5	PER DEED
		140 0003E	2.5	DB 820-1396
			7.5	
ROSE, DAVID ALLEN	139 0018A	139 0018A	3.42	PER DEED
		139 0018B	0.94	DB 821-156
			4.36	
SENDERO RANCH, LLC	146 0001	139 0014A	15.89	PER OWNER
		139 0014D	0.68	
		146 0001	200	
		146FDS0001	96.18	
			312.75	

We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.





Dr. Gerald Golden
 Melvin DeShazior
Ralph Manning

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Dr Gerald Golden, Assessor Melvin DeShazor, Chairman Ralph Manning, Assessor

Meeting Date: Wednesday, January 13, 2021

Based on the applications and additional information submitted the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	Approve (A) Deny (D) Release (R)
289	017 0001A	HAWKINS, CAROLYN	V2021	A
9914	017 00133	H & C THOMAS FARM LLC,	V2014	A
310	017 0017	H & C THOMAS FARM LLC,	V2014	A
325	018 0002	TUCKER, RODNEY DENNIS		R
366	018 0034	PLAINES, ROBERT R & MARSHA J PLAINES	V2021	A
368	018 0036	BRUCE. ROBERT LAND & CATTLE LLC,	V2014	A
441	019 0041C	MOODY FAMILY IRREVOCABLE TRUST, WALTER DANIEL MOODY-TRUSTEE	V2020	A
656	024 0012	HOWARD, BARBARA		R
656	024 0012	HOWARD, BARBARA		R
11287	024 00192	SINCLAIR, DONNA	V2021	A
9945	025 00171	FLOWERS, JUDY DIANE	V2021	A
1264	038 0029	BRADSHAW, MATTHEW CRAIG & FRANCIS ALAINA		A
1378	041 0001	NOBLE, SOLOMON I & GEORGIA LEE NOBLE SMITH	V2011	A
1394	041 0015	HUMPHREYS, ERATUS HEIRS	V2011	A
1395	041 0016	SOLBERG, PATRICIA		R
1404	041 0024	HOLLIFIELD, BRIAN W & STEPHANIE M	V2021	A
9973	046 00161	DI JONNE TIMBER PROPERTIES LLC,	V2018	A
9328	053 0002B	PRICE, ROGER	V2011	A
8924	053 0009A	TUCKER, BRUCE M & SHELIA M	V2021	A
11007	060 00085	LOUVIERE, AARON & APRIL	V2021	A
1877	064 0014	RED IRON FARMS LLC,	V2019	A
11456	066 00121	RUDISILL, LINDA JANE		R
9514	066 0013A	WARREN FARMS, LLC,		R
11568	073 00054	LEDESMA, SANTIAGO & LISA	V2014	A
2155	074 0001	ROBERTS, BLAKE		R
9393	074 0021A	LOFTON, ROBERT	V2021	A
2226	074 0046A	FAUCETTE, WILLIAM K & KAREN P	V2021	A
10917	079 00011	MITCHELL, KATHY LORAIN	V2021	A
10922	079 00017	WILLAFORD, LEIGHTON EUGENE & MARIA LIZA	V2021	A
2560	083 0028	BURTON, CLIFFORD HAROLD AS TRUSTEE, OF C		R
11230	084 00021	LINDSAY, JUSTIN & ALLISON LINDSAY	V2015	A

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Real Key	Parcel Number-Covenant Number	Owner	Covenant / Year	Approve (A) Deny (D) Release (R)
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10608	084 00133	LINDSAY, JUSTIN & ALLISON LINDSAY	V2015	A
2629	087 0019	BURTON, CLIFFORD HAROLD AS TRUSTEE, OF C		R
2849	091 0001	WILFORK, GAIL ETAL	V2021	A
2851	091 0002A	WILFORK, GAIL ETAL	V2021	A
10942	092 00103	PATRICK, KERRY	V2014	A
11863	094 00112	MUNOZ, GUSTAVO		R
3020	094 0011A	BARNES, KIMBERLY PEDRICK		R
3020	094 0011A	BARNES, KIMBERLY PEDRICK		R
3020	094 0011A	BARNES, KIMBERLY PEDRICK		R

Number of Applications Reviewed:	40
Total approved:	27
Total Denied:	0
Total Released:	13

We the undersigned members of the Brooks County Board of Tax Assessors do hereby adopt the above listed determinations.

 Dr. Gerald Golden	 Melvin DeShazor	 Ralph Manning
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